

App. F. IX-4

Previous References

Law 140-34-1-4

1934.

(Law)

File No. 140-34

Serial Nos. 5-6

PRESERVED

Other References.

Law 140-34-7

Preserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two.

Part B for

Sept '35-

SUBJECT.

The Stamp Duty paid in Connection with
the renewal of the Kolar gold mining leases.

6) To

The D.C. Blane

WD 03607-GPB-22,500-2-8-35

no. P 1975 of 20.9.35.

Informs that there is no need to enter
into any further correspondence with the solicitors

D. Abdul Aziz }
1. 11. 35-



From.

Re DE. Blane

no. S. D. R. 89/34-35 d. 30.7.35 - forward
a copy of the letter d. 16.7.35 from M
Moneshy and Dhanu, Solicitors for the
Gold Mining Companies and request
furnish the information as to how
basic and supplemental royalty has
arised as.

Ref^{ce} para 29-33 of the note in the

1) file put up below

It does not seem to be desirable to furnish
information required by the Co?

sub? for index

TSD
6/8

2) For favour of furnishing
the actual amount of basic
& supplemental royalty paid by
the 4 gold mining companies
for the year 1934

For the

3) Forwarded with compliments to the
Comptroller for favour of furnishing the requ
information

7.8.35

W.D. 2/62
7/8/35

153

772 p 835
54/2

File No.

of 193 .

General and Revenue
Secretariat

153/842

U.O.No.285/Books.

Dated 26th August 35.

Returned with
compliments.

2. The amounts realised towards basic
royalty and Royalty on Dividends for the calendar
year 1934, i.e., in respect of gold produced
during the calendar year 1934, are noted below.

It may be noted in this connection that the
Royalty on Dividends for 1934 is calculated,
according to the new agreement, at 2/3 of the
rate that would be applicable beyond 1940.

Name of the Company.	Basic Royalty. Rs.	Royalty on Dividends. Rs.	Total. Rs.
1. The Mysore Gold Mining Company. ..	4,18,221	1,52,954	5,71,175
2. The Champion Reef , ,	3,02,614	1,51,840	4,54,454
3. The Oorgaum , ,	2,29,031	38,064	2,67,095
4. The Nandydrug , ,	5,10,113	7,04,626	12,14,739
Total.	14,59,979	10,47,484	25,07,463 (a)

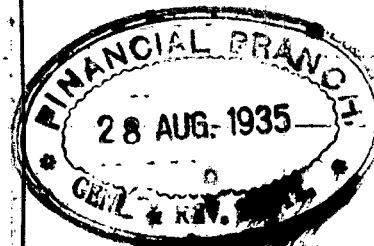
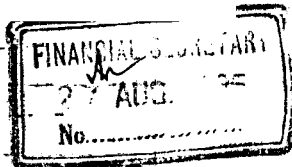
(a)

In addition, we have received the follow-
ing amounts:-

- (i) Rs.1,000/- in July 34 towards
Royalty for removal of sand tailings
from the bed of Sonnakkuppam tank.
- (ii) Rs.238-4-0 in November 1934 to-
wards Royalty on confiscated gold.

H.A.

Comptroller.



5) This may be transferred to the
Law department

28-8-35 Law Dept
my

Law
28/8

Serial
No.

AH

The figures furnished by the Comptroller agree with
those given in the Dev. Sec^{ys} note of 10.6.35 (under par
29 in the law file placed below). This statement may
perhaps be sent to the D.C. B.L.C.

TSD
21/8

I see no need for the Deputy
Com^r now to explain to the Solicitors
the grounds of his decision -
A draft reply is put up for
consideration.

Gen Secy }
Dev Secy }

one
31/8

A. In this context - Bruegel.
17/12. 31/8

II D. M. Law
this
Dev Secy

17/12
12/9

one
18/9

Mr. Jayaram in K. M. J. says this
with me

17/12

discussed with Mr. Jayaram.

Draft reply to be higher affd

Further

17/12

one
17/9

17/12
18/12

18/12

31 AUG. 1935
1636

1616
13/9/35

OFFICE OF THE
FIRST MEMBER OF COUNCIL
17 SEPT. 1935
2153

NOTE - Contn. Sheet.
18 SEP 1935
3 REV. SECT.

In all future communications
please quote
No. Stamp Duty Regr. No. 89/34-35.
Enc. One.

Tel. Address.—"DEPCOM"
Post Box No. 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the 18th September 1935.

FROM

A.V. Ramanathan Esq., B.A.,
Deputy Commissioner,
Bangalore District..

To

H.V. Ramaswami Esq., M.A., B.L.
General Secretary,
to the Government of Mysore.

SIR,

Subject:

In continuation of this office letter Stamp Duty Regr. No. 89/34-35 dated 31-7-35 regarding valuation of Stamp Duty on mining leases of K.G.F., I have the honour to forward herewith another letter dated 17-9-35 received from Messrs. Moresby and Thomas for a reply and to request that early orders of Government may kindly be obtained and intimated very early.

I have the honour to be,
Sir,
Your most obedient Servant

A.V. Ramanathan
Deputy Commissioner,
Bangalore District.

ll

*A 57. Law
Please speak
17/9*

*Law
Please put up
RMS 18/9.
more
20/9/35*

Sub? was the file

Repl to the DC. was issued on 20.9.35.

Gen Secy

21 SEP 1935
676

STRICTLY CONFIDENTIAL.

In all future communications
please quote
No. S.D.R.No. 89/34-35.
Enc

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore. the 30th July.....1935

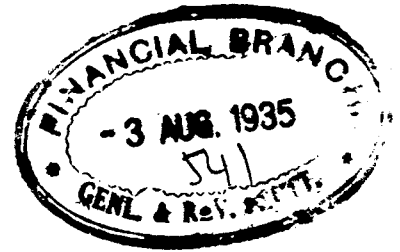
Tel. Address.—“DEPCOM”
Post Box No 34.

Law 140-34-5

FROM

A. V. Ramanathan, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

GENERAL SECRETARY
To
1 AUG 1935
H. V. Ramaswami, Esq., M.A., B.L.,
General Secretary,
to the Government of Mysore.
Bangalore.



SIR,

Subject:—

I have the honour to forward herewith copy of letter dated the 16th July 1935 from Messrs. Moresby and Thomas, Solicitors and Notaries, Madras requesting to furnish a statement showing precisely what manner the figures under basic royalty and supplemental royalty (based on figures for 1934) have been arrived at, I have the honour to state that stamp duty on the mining leases was calculated on the basis of figures furnished in your letter No. P. 5971 dated 26/27-4-1935. The stamp duty so calculated amounted to Rs 1,15,635-8-0. The authorities of the Company are contending that the value of the documents taken for purposes of calculation of stamp duty is very high and based on actual figures of basic royalty etc., paid by the Companies to the Government of Mysore for the year 1934, and they paid the stamp duty fixed on 5-6-1935 under protest to the Imperial Bank to the Dewan's account. They have now asked for the particulars as to how the basic royalty and supplemental royalty (based on figures for 1934) have been arrived at. This information is not available in this Office. As the Company has asked for the said information, I request you to kindly arrange to furnish the same at an early date for being sent to the Company for their information. Copy of this Office order dated 14/20-5-1935 is also enclosed.

I have the honour to be
Sir,
Your most obedient servant,

A. V. Ramanathan
Deputy Commissioner,
Bangalore District.

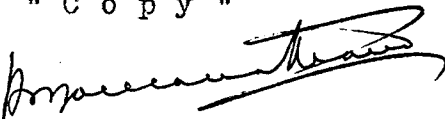
SRD/30-7-35.

Copy of letter dated the 16th July 1935, from Messrs.
Moresby & Thomas, Solicitors & Notaries, High Court House, Madras, to
the Deputy Commissioner, Bangalore District

New Kolar Leases.

With reference to the statement showing the stamp duty fixed
in respect of the lease annexed to your Order dated the 14/20th May
1935 our clients desire to be supplied with a statement showing precisely
in what manner the figures contained under the heading " Basic royalty,
supplemental royalty, ground rent and cesses (based on figures for
1934)" have been arrived at. You have already furnished us with the
particulars in regard to ground rent and cesses. Will you now be good
enough to furnish us with the figures relating to royalty and supplementa
royalty.

" C o p y "


Deputy Commissioner,
Bangalore District.

SRD/30-7-3..

Office of the Deputy Commissioner,
Bangalore District.
Dated, Bangalore the 17th May 1935.
10

Reference:--

Application dated 27-3-1935 from Messrs. Morsby and Tomas, Solicitors, Madras, regarding the adjudication of stamp duty under Sec. 31 of the Mysore Stamp Regulation, ~~of the Mysore Stamp~~ ~~duty~~ payable on agreements to lease and deeds of variation, and on leases executed by the marginally noted Gold Mining Companies Kolar Gold Fields.

Order.

The documents in respect of which adjudication of stamp duty is asked for comprise 20 agreements to lease and deeds of variation, and 20 leases executed by the marginally noted four Gold Mining Companies. Each of them carries on mining operations over a number of blocks. An agreement to lease and deed of variation, and a lease have been executed in respect of each block and one of the agreements to lease and deed of variation relating to East Byatarayaswami block also purports, in addition to varying the original lease, to extend the period of the current lease from 4-9-1939 to 21-3-1940.

All the agreements to lease and deeds of variation will be stamped under Art. 4(c) and 28(5) of Schedule 1(A) of the Stamp Regulation and the stamp duty payable on the leases themselves will be fixed at 12 annas under proviso to Art. 28 of Schedule 1(A) of the Regulation. The agreement relating to the East Byatarayaswami block will bear an additional ad valorem stamp duty calculated in accordance with Art. 28(a)(1) of the Schedule.

As regards the valuation of the documents for purposes of stamp duty, it has to be determined by me having regard to all the circumstances of the case on the basis of the amount likely to be payable by the companies to the Government under the leases. The payments consist of ground rent, cesses, basic royalty on the net proceeds on ^{ores etc} and supplemental royalty on

on dividends or adjusted profits. In regard to the latter two items, the figures furnished by the Companies for 1934 will be accepted. As information is not available as regards the royalty and supplemental royalty paid to Government in respect of each block separately, it is not possible to allocate to each block the exact amount of royalty ~~recoverable~~ recoverable on it. The entire amount of royalty payable by each of the Companies will therefore be distributed among the several blocks in proportion to the size of the blocks and this amount is, for purposes of stamp duty, taken as representing the royalty derivable from the block.

On the above basis the stamp duties payable in respect of the agreements to lease and deeds of variation and the leases are calculated and are shown in the appendix to this order. The total amount payable is Rs.115635-8-0 (One lak fifteen thousand and six hundred and thirty five rupees, eight annas only).

Sd. K.V. Anantharama

Deputy Commissioner,
Bangalore District.

Confidential

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. P 1975 Law 140-346 Dated, Bangalore, 19th Sept. 1935
Enclure

From

The General Secretary to the Government of His Highness
the Maharaja of Mysore.

To

The Deputy Commissioner, Bangalore District.

Sir,

With reference to your letter No. S.D.R. No. 89 of 1934-35 dated the 30th July 1935 regarding the stamp duty paid on the documents executed in connection with the renewal of the Kolar Gold Mining leases, I am directed to say that now ^{that} you have given your decision in the matter and the Stamp Duty has been accordingly paid, there is no need to enter into any further correspondence with the Solicitors. The Solicitors may however correspond with Government, should they wish to secure any additional information.

I am however to append herewith for your information a statement showing the actual amounts of basic royalty and royalty on dividends paid by the four companies during the calendar year 1934. The royalty on dividends paid is only two thirds of that which the Companies have to pay after 1940 and consequently for purposes of calculating stamp duty it is one and half times the actual royalty on dividends paid during 1934 which has to be taken as the supplemental royalty under the renewed lease.

I have the honor to be,

Sir,

Your most obedient servant,

ml

In General Secretary to Government.

TSD

G. R. S. App. F. G. 3.

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

6
Nop 1975 *Law 140-34-6*
Enclome of 20-9-35
Contl

The Deputy Com
Bangalore

Sir,

With reference to your
letter No. S.D.R. No 89/34.35
dated 30. July 1935 regarding the
stamp duty paid on the ~~Kolar~~
~~Mining leases~~ documents
executed in connection
with the renewal of the
Kolar gold mining leases,
I am directed to say that
^{now that} ~~since~~ you have given your
decision in the matter and
the stamp duty has been
accordingly paid, there is no
need to enter into any
further correspondence with
the Solicitors, ~~or to ask the former~~
~~reasons for your decision~~
^{on} ~~and much less~~ to explain to

The authorities may have
refused with Court, since they
are because any additional
information.

1
them the grounds for your
decision -

I am however to append
for your information x
herewith a statement showing
the actual amounts of basic royalties
on dividends
& ~~supplemental~~ royalty paid
by the four companies during
the calendar year 1934. The
~~sup~~ royalty on dividends paid
is only two thirds of that which
the companies have to pay after
and consequently for purposes
of calculating stamp duty it is
one & half times the actual
royalty on dividends paid during
1934 which has to be taken as
the supplemental royalty in
the renewed lease.

I have etc

WV

Genl Secy

1004
31/8

Statement.

No.	Name of the Company.	Basic Royalty Rs.	Royalty on Dividends. Rs.	Total
1.	The Mysore Gold Mining Company.	4,18,221	1,52,954	5,71,175
2.	The Champion Reef "	3,02,614	1,51,840	4,54,454
3.	The Oorgaum "	2,29,031	38,064	2,67,095
4.	The Nandydrug "	5,10,113	7,04,626	12,14,739
Total		14,59,979	10,47,484	25,07,463

C.R.G.2

In General Secretary.

IsD

MORESBY & THOMAS.
SOLICITORS, NOTARIES
AND COMMISSIONERS FOR OATHS.
PARTNERS:

A. E. S. THOMAS
H. M. SMALL, M. A. LL. B.
TELEGRAPHIC ADDRESS:
"CLAMOR," MADRAS.
CODE
A.B.C. 5TH EDITION.
TELEPHONE NO. 2026.

High Court House,
Madras.

17th Sept. 1931

18 SEP 1931

From

Messrs. Moresby & Thomas,
Solicitors & Notaries,
High Court House, Madras.

To

The Dy. Commissioner,
Bangalore District,
Bangalore City.

Sir,

New Kolar Leases.

With reference to our letters of the 16th
July and 27th ultimo we regret you have not yet
furnished us with the figures relating to
royalty and supplemental royalty. Will you
kindly expedite their despatch as our clients
have written for them urgently. Please treat
the matter as urgent.

date
Recd by
from Mr. [unclear]
1931

We have the honor to be,
Sir,
Your obedient servants,

Moresby & Thomas